(57)

G. R. S. IX-5]

Previous references.

File No. 6-19

1919-20-

Serial Nos. 289, 380, 404 & 411

(P.P)

Later references.

P.P. 10-2-18, 59, 60.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. ~~Jan~~ Aug

Part B for Nov 20.

SUBJECT.

~~Food~~ Supply arrangements.

SR411) To, The ~~Food~~ Controller
" Rev Comr
" Dy Comr Shimoga Dist
No 9374-6 Dy 15-11-20.

Approving the proposal of the Food Controller to receive the sum of Rs 241/2/- and directing that their Censure and displeasure be communicated to the Amildar (M. K. Lakshmana Iyer) and the Sheristedar (Venkata Rao) &c.

W.D. 2335-APB—20,000—7-16-20

G. R. S. III—1] 191 C/- 20

GENERAL AND REVENUE SECRETARIAT.

P. P

NOTES.

File No. 6

FILE HEADING.

Food supply arrangements

From

The Food Controller in Mysore

No. 425/ Dated 23. 3. 20. Received 24. 3. 20

Diary No. 16438 Enclos. 3 Spare Copies. - Serial No. 289

BRIEF ABSTRACT OF LETTER.

Submits for info copies of a D.O. letter & cls enc: from the Dy Com[r]. Shimoga regarding certain suspected irregularities in the accounts of the Sagar Taluk Grain depot & states that a further report will be sent as to the result of the enquiry by the Subdn Offr Sagar.

NOTES AND ORDERS.

Subd for perusal. The further report promised may be awaited.

Mg
24/3/20

For perusal.
MC
24/3

Chief Secy

Seen.
CSM
27/3

NOTES—First Sheet.

CHIEF SECRETARY'S OFFICE
POLITICAL BRANCH.
29 MAR. 1920

G. R. S. III-2)

General and Revenue Secretariat. | PP File No. 6 of 1919

Serial No.	
380	From The Food Controller Letter No 13106 d 16th June 1920 fd, in continuation of 81 289, a copy of letter No A 1 d 9 6 20 received from the D.C. Shimoga and re certain irregularities in the Sorab Taluk depot Subd for perusal further report promised in the letter may be awaited Yes MM 21/6 CHIEF SECRETARIAT II POLITICAL BRANCH 21 JUN 1920 21/6/20 Draft reminder Subd Some MM 5/7 5769 07 7/7
404	Letter No C.22 dated the 25th October 1920 from the Food Controller in Mysore, furnishing final the Report referred to in Sl No 380. Chief Secy) Put up draft appn Info C.S.B. 6/11/20 CHIEF SECRETARIAT II POLITICAL BRANCH 9 OCT 1920

NOTE—Contn. sheet.

9147

G. R. S. III-2,

General and Revenue Secretariat.

P.P. File No. 6

Serial No.

Draft put up.
3/11/20.
Chief Sec)
Dewan

DEWAN'S OFFICE.
Recd. on NOV 8 1920
Reg. No. 3569

Draft approved by Dewan 6/11 20 Ispne 12/11

The Food Controller
The Rev. Commissioner
The Deputy Commissioner, Shimoga
No G 9374-6 dy 15/11/20
Approves the proposal of the F. C. to receive the sum of Rs 241-2-0, and directs that their censure and displeasure be communicated to them thro' Amildar (T. K. Lakshmanadyer) and the Sheristadar (M. Venkata Rao, and requests the D. C. to take suitable notice of the conduct of the Clerk

PUBLIC SECRETARIAT
POLITICAL BRANCH
19 NOV. 1920.

IN REPLY REFER TO
NO. 6251/43
ENCE

Tel : Address
"CIVISUP."

24 JAN 1920

25661

P.0619

Office of the Food Controller and
Director of Civil Supplies in Mysore.

Bangalore, Dated.... 23. March.....192 0.

P.0619 & 289 1/6438

DIARY NO.....

FROM

K. MATTHAN ESQ., B.A.,
Food Controller and Director of Civil Supplies in Mysore.

TO

C.S. Balasundram Iyer Esqr., B.A.,
Chief Secretary to the Govt. of Mysore.

Sir,

I have the honor to submit herewith for the information of Government copies of a D.O. letter and its enclosures received from the Deputy Commissioner Shimoga District regarding certain suspected irregularities ~~within~~ in the accounts of the ~~Sagar~~ Sorab Taluk Grain Depot. The shortage in the rice consignments works up to6.2% and as the Deputy Commissioner says this is exceedingly high. I shall report in due course to Government the result of the enquiry made by the Sub Division Officer Sagar Sub Division.

I have the honor to be

Sir,

Your most obedient servant,

Food Controller and Director of
Civil Suppliesin Mysore.

D.O.Letter No. A/1 dated 12th March 1920 from the Deput Commissioner Shimoga District to the Food Controller in Mysore.

When on tour recently in the Sorab Taluk I observed a discrepancy between the figures of the several consignments of whole rice and broken rice sent thereto from the District Depot and those taken on account in the Taluk Depot. On a comparison with the corresponding figures in the District grain Depot a shortage was observed which is rather abnormal and cannot <u>prima facie</u> be explained as wastage under ordinary circumstances. I have referred the matter to the Assistant Commissioner, Sagar Sub Division for a special enquiry and on receipt of his report I shall send a further communication. I have herein enclosed a comparative statement of the figures as registered in the District Grain Depot and in the Taluk Grain Depot as well as a copy of my letter to the Sub Division officer Sagar.

For Food Controller and Director
Civil Supplies in Mysore.

D.O.Letter d: 1 March 1920 from the Deputy Commissioner
Shimoga District Sub Division Officer Sagar.

Herein is enclosed a comparative statement of the different consignments of whole rice and broken rice sent from the District Grain Depot Shimoga, to the Amildar Sorab Taluk and the quantities taken on account in his books. It is observed that a shortage has been reported in respect of all the consignments which cannot be easily explained away as wastage under ordinary circumstances. The Food Controller usualy allows wastage up to a maximum amount o 3% which however, has not so far been reported from any of the other depots. The total under shortage comes to a pretty large quantity amounting in all to 34 pallas 70¾ seers the aggregate value of which exceeds Rs. 600/-. The Deputy Commissioner in his recent tour observed this difference and he considers that an enquiry should be made to see whether this shortage was due to legitimate causes or to neglect or fraud on the part of the Depot.

The proceedure in sending consignments to the several taluks from the District Depot has been to weigh out uniform bags of a particular weight giving a particular bulk measurement before a taluk official deputed by the Amildar and measuring out any bag in seers in evidence ofthe caliberation. Thus delivery was given over to the taluk authorities in the District depot itself and the bags were conveyed in carts supplied by the Amildar under proper Police escort to eliminate chances of pilfering on the way. Proper receipts have been taken from the taluk officials about the number of bags received and the quantity that each contained so that there cannot be any doubt of the receipt by the taluk officia of these consignments as registered in the Depot Accounts. Moreove

the District Depot officer was invariably present when the bags were handed over to the taluk officials.

I am, therefore, desired to request you to kindly go into the matter at an early date with reference to the stock book and the Daily issue book maintained in the taluk after examining such of the persons as you deem necessary and favor us withyour opinion as to whether this shortage could be satisfactorily esplained.

P . S ,
I may be permitted to draw your attentien specialllly to the discrepancy in the taluk account in the case of the consignmen's Nos. 7-8-9 in the statement marked A-Bags of 92 seers sent from the District Depot are shown as bags of 90 which is incorrect. All the connecte papers with a phrist are herein enclosed for return after the enquiry.

" COPY "

For Food Controller and Director of
Civil Supplies in Mysore.

6H - 5-58-80 — 524-9 1/4 — 34-70 9/41 10963-12-11 — Total 8476-4-8

N.B. Total shortage is 34 pallas and 70 9/41 Seers Basdrie
the Tp as shown in the Taluk statement is 11 Pallas
rice is said to have been received by the Tp depot
rice consignments.

aid to have been received
Seers One bag of broke
ng with the aforesaid Ch

1	5-8-19	36/90	32-40		28	80		3	60	498	7	4
2	31-8-19	16/90	14-40		13	80			60	221	8	7
		52	46-80		42	60		4	20	719	15	11
	Advance paid to Kotwal Abdul Aziz Sonar on 12-3-20											

5-8-19 Rs 150-0-0
31-8-19 Rs 20-0-0 } Rs 170-0-0

a copy

B Mukherjee
for Food Controller
Dist. of Burdwan

Director

Food Supply Account of ~~A~~ Sorab "Taluk" Comparative Statement

No	Date of Issue from the District Depot	No of Bags	Quantity Pallam Seers	No of bags received by the Sorab Tq Depot	Quantity said to have been received by the Sorab Tq Depot Pallam Seers	Shortage or difference between 4 & 6 Bags	Quantity P. S.	Value of the Stock sent from the District Depot Rs. a-p	Name of the person who took rice bags to Sorab	Amount Sorab Dept. Date	received from Tq. P. T. R Amount Rs a-p	Remarks.
1	2	3	4	5	6	7		8	9	10	11	
1	14.4.19	15/100	15-0	-	14 53	-	45 @5½ sers.	272 11 8	clerk Seetha-rimiah.	21.5-19	272 10 6	-
2	4.5-19	53/90	47-70	-	47 43¾	-	26¼ @5½ sers	867 4 4	Kotwal Aloor Hazir	22.5-19	867 4 9	-
3	20.5-19	50/90	45-0	}	52 7½		192½	818 2 10	do	14.7.19	2188 9 7	-
4	21.5-19	10/90	9-0	}				163 10 2	do	24.9.19	1200 - -	-
5	9.6.19	65/90	58-50	-	56 75½	-	174½	1170 - -	do	19.10.19	1000 - -	-
6	24.6.19	48/90	43-20	-	43 20	-	-	864 - -	do	do	400 - -	-
7	5.8.19	215/92	197-80	-	181 49¾	-	16 30½	3956 - -	do	10-11-19	900 - -	-
8	27.8.19	17/92	15-64	-	15 30	-	~~3~~ 34	312 12 9	do	18-12-19	878 6 9	

IN REPLY REFER TO
NO. 13106
ENCL. Nuce

Tel : Address
"OFFICER"

17 JUN 1
33488

Office of the Food Controller and
Director of Civil Supplies in Mysore.

Bangalore, Dated 14th June *192* 0

To

DIARY NO. 2401

FROM

K. MATTHAN ESQ., B.A.,
Food Controller and Director of Civil Supplies in Mysore.

19 19
SECTION
FILE NO 6-19
SERIAL 380

TO

C. S. Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Govt. of Mysore.

Sir,

In continuation of my letter No.4251 of the 23r March 1920, I have the honour to submit herewith a co of letter No.A.1 dated the 9th instant received from the Deputy Commissioner, Shimoga, together with a copy of its enclosure in regard to certain irregularities in the Sorab Taluk Depot. The Deputy Commissioner states that he will send a final report, fixing the responsibility for the loss, after receipt of the explanations of the then Amildar Mr. T. K. Lakshmana Iyer and the Sheristedar, who are held to have been responsible. I shall submit a final report after receiving the report from the Deputy Commissioner

I have the honour to be,

Sir,

Your most obedient servant,

Food Controller & Director.

Letter No.A/1 dated 9th June 1920 from t e Deputy Commissioner, Shimoga District, to the Food Co troller and Director of Civil Supplies in Mysore, Bangalor

In continuation of my confidential D.O. .A/1 dated 12th March 1920, about the shortage in consignments ' rice sent to the Taluk Depot at Sorab, I have the honour to sta that the matter h been enquired into by the Sub Division Officer agar, and a repor submitted by him with his letter No.D.1 Dis.16 19-20 dated 12th April 1920, a copy of which is enclosed for im mation.

2. I have noted on the margin information n brief showing t

			Pallas	Seers
Total quantity supplied by the District Grain Depot.	...		558	80
Taluk Depot account:-	Pallas	Seers		
Sold for cash ...	428	11		
do credit (not authorised)	16	59		
Spoiled rice in stock	11	17		
Balance of stock on hand	79	9		
	534	96		
Difference to be accounted for		...	23	84
Explanation for the deficiency:-				
i. Shortage discovered in consignments (3) & (4) said to have been actually measured	P. S 0- 39			
ii. Failure to enter full quantity received in consignments 7, 8 & 9 i.e., 90 seers taken instead of 92 seers.	7- 45			
iii. Written off as wastage from time to time	14- 50			
Omitted from account on account of wrong totalling	0- 60			
90 seers of broken rice found in whole rice	0- 90			
			23	84

otal quantity of ice supplied to t aluk Depot togeth ith other details onnected with the lleged shortage.

3. Orders have ssued from this o the Amildar, So take immediate eps to recover th st of 60 seers of ce omitted from count (owing to ong totalling) fr the clerk concerned and of 16-59 pallas of r sold on credit aunauthorisedly from the purchasers.

4. The shortage of 0-39 seers may be a epted in the circumstances set forth by the Sub Division Of cer in paragraph 4 of his letter.

5. It has been alleged that the omissi to enter in full the quantity received in consignments 7, 8 and was due to non-receipt of invoices by the Taluk Depot from th Depot District. But I

I understand from the District Depot Office that at the time of sending each consignment intimation rega ing the quantity and value was invariably sent with the pers s taking the consignment. In addition to this an acknowled ent was taken of the consignment from the clerks of the talu to whom the rice was delivered at the depot. The same proce re was followed in all cases but no complaint has been receive from any of the other taluks.

6. As regards 14 pallas 50 seers of rice ritten off as wastage from time to time, it is obvious th the quantity is suspiciously too large. As the Sub Divisio Officer says this is evidently due to want of proper supervis n, the then Amildar Mr. T. K. Lakshmana Iyer and the Sheristeda were generally, in my opinion, wholly responsible for the irre ularities and their explanations have been called for. A final eport fixing the responsibility for the loss will be sent on eceipt of their explanations

7. The Amildar has been permitted to di ose of the spoiled rice for what it may fetch.

Copy.

For Food Controller & Di ctor
of Civil Supplies in l re.

Letter No.D1 Dis.16 of 19-20 dated 12th April 1920 from the Sub Division Officer, Sagar, to the Deputy Commissioner, Shimoga District.

Subject:- Shortage in consignments of rice sent to Taluk depot, Sorab.

With reference to the above, I have the honour to state that I made enquiries at Sorab recently about the receipt and disposal of the several consignments of whole and broken rice from the District Depot. I also questioned the Sheristedar about the practice followed in regard to checking consignments, conducting sales and writing off wastage.

According to the statement furnished with Mr. Sundara Rao's letter, 611 bags of whole rice, containing in all 558 pallas and 80 seers, were sent to the Sorab Taluk Depot during the months April to August 1919. Of this quantity, satisfactory account is forthcoming in the Taluk Office for 534 pallas and 96 seers as follows:-

According to District Depot Account			According to Taluk Depot account	
	P.	S.		P. S.
Total quantity of consignment	558	80	Sold for cash	428-11
			do credit	16-59
			Spoiled rice in stock	11-17
			Balance of stock on hand	79- 9
			Total	534-96
Difference to be accounted for				23-84

3. The explanation for this deficiency of 23 pallas and 84 seers is exhibited in the following table:-

A, Shortage		
(1) Discovered in consignments Nos. 3 & 4 which are said to have been actually measured on receipt		0- 39
(2) Due to failure to enter full quantity received in consignments 7, 8 & 9		7- 45
(3) Written off from time to time, either when each consignment was exhausted, or when stock was taken at the close of the month		14- 50
	Total shortage	22- 34
B. Omitted from account owing to wrong totalling		0- 60
C. One bag of broken rice discovered in a consignment of whole rice and therefore transferred to broken riee account		0- 90
	Total	23- 84

A word of explanation on each of these items is necessary.

4. A (1) Short receipt 0-39. It was not the practice to measure each consignment as it was received. The full quantity shown as issued in the District Depot account was credited and the difference, if any, was written off when the consignment was exhausted. Consignments 3 and 4 are however said to have been measured on receipt, with the result that of the total of 60 bags, 52 showed an excess of 80 seers and the remaining 8 bags gave a deficit of 41 seers the net shortage being 39 seers. The alleged shortage on the 2nd batch of 8 bags is however too much to believe.

5. A(2) Short credit 7 pallas 45 seers. In consignments 7, 8, and 9 each bag contained 92 seers, but in the taluk depot the contents were thought to be only 90 seers and upon this calculation a shortage of 7 pallas and 40 seers (+ 5 seers) was shown at the very outset. I was informed that the mistake arose as the consignments were not accompanied by invoices showing the contents of the bags. How far this is correct has to be ascertained from the District Depot.

A(3) Shortage written off:- 14 pallas 50 seers. Generally speaking the deficiency in the stock was written off when each consignment was exhausted. In the case of consignments 7, 8 and 9, which were very large, however, shortage was written off once a month.

7. The total shortage:- 22 pallas 32 seers is certainly very large. The real inward causes for it, at this distance of time, can only be a matter for surmise. It is possible that some grain has pilfered on the way, and some might have been stolen in the Taluk Office itself where, owing to want of accommodation, bags were sometimes kept in an exposed place. The rodents in the office - speaking quite unmetapherically - might also be held to blame. But I think the most potent cause of the deficiency is

is the fact that the Depot Clerk was left in practically uncontrolled charge of its operations. He not only wrote the accounts but conducted the sales and the entire stock was in his charge. From day to day the money he produced was taken to represent the day's realisations, and a quantity of rice corresponding to the money produced was shown as issued in the stock book. No account was kept of individual sales. His operations came under some check only when the consignment was exhausted, and in the case of the larger consignments, only once a month and any deficiency reported by the clerk was written off as wastage on these occaions. The large opportunities for profit offered by this system were not perhaps neglected.

If a limited quantity had been measured out and issued for retail sales every day or once in two or three days either by the Amildar or Sheristedar, therewould have been less scope for fraud or at any rate, for suspicion. The neglect of this simple precaution - which would have entailed no very great trouble - shows carelessness on the part of these officials.

8. B. Wrong totalling 0-60 seers. Owing to wrong totalling 60 seers have been left out in the account of retail sales. Thou this mistake was brought to notice during the audit of the accoun by the Comptroller's staff, no action has been taken to recover t cost from the official concerned. This should be done now.

9. Broken rice mixed in consignment of whole rice 0-90 seers This has been transferred to broken rice account anddoes not call for remark.

10. The account of broken rice shows that, for the first consignment of 36 bags, though each bag being purported to contain 90 seers, the taluk depot put down the contents only at 80 seers.

This mistake was avoided as regard the 2nd consignment but nearly the same result was attained by writing off 56 seers as wastage. There is a stock of 4 seers now on hand.

11. It will be seen from para 2 that more than 16½ pallas of rice has been sold on credit to private parties. If this was done without authority from the District Depot it was a serious irregularity. Early steps should be taken to recover the amounts due.

12. I regret to say that we have not yet heard the last of the wastage process in this depot. The stock on hand has greatly deteriorated, is powdery and full of worms. The Amildar suggests that, as it does not command a sale locally it might be sent to Shimoga. But I do not think that such a procedure involving heavy carting charges, would be either advantageous to Government or fair to the good people of Shimoga. I have asked the Amildar to get the rice cleaned and to endeavour to have it disposed of locally for what it will fetch. When the stock is cleaned and measured we shall have to write off a large but luckily the last instalment of "wastage and shortage".

13. To summarise

(1) The arrangements made for the custody of the stock and the conduct of the retail sales show great carelessness. The shortage is mainly attributable to this and to the opportunities for fraud afforded thereby.

(2) The sale of rice on credit was irregular. The outstanding amounts should be recovered.

(3) The cost of 60 seers of rice not brought to account has to be collected from the official concerned.

(4) Arrangements have been made to clean the existing stock which will be sold at any price it might fetch

14. I append hereto a statement showing at a glance how each consignment has been dealt with in the Taluk Depot. The enclosures to the letter under reference are also returned.

For Food Controller & Director
of Civil Supplies in Mysore.

5-9-19	138	126	96	124	20	2	76	.	.	.	.	2	76
10-9-19	.	.	.	.	.	.	.	4	0	3	11	7	11
1-10-19	.	.	.	.	.	.	.	.	.	2	26	2	26
-12-19	.	.	.	.	.	.	.	3	67	4	39	8	6
Total	611	558	80	550	96	7	84	11	17	18	10	33	50½
Deduct-	1	"	90	"	90								
ng bag													
Cleaning	610	557	90	550	6	7	84	11	17	14	50	33	51½
							Broken Rice						
1-8-19	36	32	40	28	80	3	60	.	.	.	.	3	60
5-9-19	16	14	60	14	40	.	.	.	.	.	56	.	.
	1	0	90	0	90								
	53	47	70	44	10	3	60	"	"	"	56	4	16

Seethanagara Estate 1-4-19 to 9-7-19
Paddy Store Puttapura " 10-7-19 to 31-12-19

(Sd) N. Madhva Rao
Sub Division officer, Sagar

True Copy
S. Narayana Rao
for Deputy Commissioner,
Shimoga Dist.

Bangalore
16-6-20

"Copy"
B Mukherjee
for Food Controller & Director

80/1616

Date	No. of Bags	Consignment received as per Dak-Depot		Quantity taken into account in the Taluk Depot		Quantity not-taken into Taluk Depot	Differences. Bad Rice		Wastage		Total		Remarks.
		@	s	@	s	@	s.		@	s.	@	s.	
9-4-19	15	15	0	15	0	1st Consignment							
3-5-19	53	47	70	67	70	2nd Consignment							
7-5-19	"	"	"	"	"	"	"	"	"	"	45	"	45
6-5-19	"	"	"	"	"	"	"	"	"	"	26½	"	26½
						3rd & 4th Consignment							
26-5-19 / 31-5-19	60	"	"	"	61	"	39	"	"	"	"	"	39
5-6-19	"	"	"	"	"	"	"	"	"	"	1 53½	1	53½
						5th Consignment							
14-6-19	65	58	50	58	50	"							
30-6-19	"	"	"	"	"	"	"	"	"	"	1 14½	1	14½
						6th Consignment							
1-7-19	48	43	20	43	20								
						7th 8th & 9th Consignment							
2-8-19	12	11	4	10	75	0	29	"	"	"	"	"	29
1-8-19	203	186	76	182	70	4	6	"	"	"	"	4	6
							3	"	1	3¼	4	84½	

The transactions of these three Consignments, except as regards the 9th Cannot be separately

IN REPLY REFER TO
NO. C22
ENCL. 2 (1 copy) letter, a file containing 196 pages

CHIEF SECRETARIAT, POLITICAL BRANCH, 27 OCT. 1920

Tel. Address:
"CIVISUP"

Office of the Director of Civil Supplies
in Mysore
Camp Mysore,
Bangalore, Dated 25th Oct. 1920

FROM

K. MATTHAN ESQ., B.A.,
Director of Civil Si

Balasundaram Iyer, I
Chief Secretary to

In continuation of my letter No.13106 of the 16th June 1920, regarding certain irregularities in the Sorab Taluk Depot, I have the honour to submit herewith a copy of letter No.A/1 dated 20th instant received from the Deputy Commissioner of the Shimoga District together with its enclosures in original. The principal irregularities are (1) the depot debiting itself with a smaller quantity of stock than was actuall received and (2) showing excessive wastage. It appears that the stock was charge of the Depot Clerk who both conducted the sales and wrote accounts and that his work was practically not subject to any check.

Deputy Commissioner proposes that this loss should be recovered from the then Amildar, the Sheristedar and the clerk in the proportion of half, one-third and one-sixth. I agree with the Deputy Commissioner in considering that the Amildar Mr. T. K. Lakshmana Iyer and the

the Sheristedar Mr. Venkata Rao have mismanaged the depot and failed to realise their responsibility to protect Government interests and beg to recommend that the proposal of the Deputy Commissioner to recover the amount in the manner referred to above may be approved.

2. The Deputy Commissioner further states that at least a censure and a warning seem necessary in the cas of both the Amildar and the Sheristedar and in the case of the clerk, whom he considers either dishonest or culpably negligent, he is taking suitable disciplinary notice of his conduct

I have the honour to be,

Sir

Your most obedient servar

Food Controller & Director
of Civil Supplies in Mysore

Letter No.A.1 dated 20th October 1920 from the Deputy Commissioner, Shimoga Distric he Food Controller and Director of Civil Supplies in Mysore.

In continuation of my letter A.1 of the 9th June 1920, regarding certain irregularities in the good transactions of the depot at Sorab, I have the honour to enclose herewith a memorandum prepared by Mr. G. Sundara Rao in consultation with me showing the total loss involved in the transactions and the extent of responsibility therefor of the Amildar and the taluk officials. I have given due consideration to the explanations offered by the Amildar (Mr. Lakshmana Iyer) and the Sheristedar (Mr. Venkata Rao), but I cannot avoid th conclusion that neither of them realised his responsibility in protecting Government interests. The clerk in charg the depot seems to have been left totally uncontrolled alike in keeping accounts as well as in dealing with stocks. The clerk was either dishonest or culpably negligent. I am taki suitable disciplinary notice of his condu

agree in the conclusions recorded in the memoran and recommend that the net loss to Government of Rs 241-2-0 be ordered to be recovered from the three officials concerned in the proportion indicated in paragraph 6 of the memorandum. A least a censure and a warning seem also necessary ir both the Amildar and the Sheristedar.

Typed copy of note prepared by Mr. G. Sundaramiah.

Office Note.

In February 1920 the Deputy Commissioner when on tour to Sorab inspected the Grain Depot and observed a discrepancy regarding the balance of rice in stock between the figures of the Taluk Depot and those in the District Grain Depot. A comparative statement of the different consignments was then prepared and the matter was referred to the Sub Division Officer Sagar for inquiry in D.O. letter No. A/1 dated 12th March 1920. The Sub Division Officer went into a detailed inquiry about the receipt and disposal of stocks, the general practice followed in regard to the checking of consignments and the writing off of wastages. The result of his inquiry is briefly summarised as follows:-

According to the District Depot accounts, 611 bags had been despatched to the Taluk Depot containing in all 558 pallas and 80 seers up-to the end of November 1919. Satisfactory account was forthcoming in the Taluk Office for 534 pallas and 96 seers. The difference to be accounted for was thus 23 pallas and 84 seers as per details noted below:-

(1) Shortage in consignments 3 & 4	=	0.39 P.
(2) Shortage on account of short entry regarding consignments 7, 8 & 9		7.45 P.
(3) Wastage written off from time to time.		14.50 P.
(4) Omission from account due to a mistake		0.60 P.
(5) Broaken rice discovered in the whole rice consignments and taken on account in the account.		0.90 P.

2 In November 1919 the accounts of the Depot were audited and in the report made to Government the Comptroller touched upon the following objectionable items regarding shortage in his letter No.F.139-141 dated 5th April 1920.

1. Difference between the accounts of the two Depots regarding consignments 1,

Difference between the accounts of the two Depots regarding broken rice. ... ...

3. The abnormal wastage claimed up-to the end of June 1919. ...

4. Rice kept apart as spoiled from a consignment of 870 bags. ...

5. Exorbitant cart hire paid @ 1/4 per

Considering the unsatisfactory manner in which accounts were kept in the Depot, the Comptroller thought it was a matter for consideration why personal liability should not be enforced and the loss recovered from the parties responsible.

3 A word is necessary regarding the location of the Depot, the general conduct of business, and supervision. The Sub-Division Officer in the report referred to above writes that the bags were sometimes kept in an exposed place in the Taluk Office for want of accommodation and that the usual place of stocking, i.e., the court room, was infested by rodents; that the Depot clerk was left in practically uncontrolled charge of the operations. He not only wrote the accounts but conducted the sales. No account was kept of individual sales and the entire stock was practically in his charge. His operations were checked only when the consignment was exhausted, or in the case of large consignments once a month. Up-to November 1919 the manner of sending consignments from the District Depot was to weigh out the bags in the presence of the Taluk official or Kothwal sent for them and to write the invoices on the Taluk Yadies indenting for the rice. The District Depot Officer was invariably present during the operations.

4 In June 1920 the explanation of the then Amildar Mr. T.K. Lakshmana Iyer was called for as well as that of Mr. Venkata Rao, the Taluk Sheristedar, upon all the points mentioned above.

The Amildar's explanation which was received in July is

very

very general and to the effect that as soon as the food operations came into working, he made the Sheristedar responsible, that he could not give proper supervision on account of out-door work for long periods, that the wrong entry regarding consignments 7, 8 & 9 (see above) was a matter of detail for the depot clerk to explain, that shortages in the bags received must have been due to the measurers of Shimoga who are generally a swindling class, that Mr. Venkata Rao should be able to explain the wastage of 14½ pallas (Vide: item 3 above). He goes on to say that the vigour of the Malnad climate is responsible for the abnormal deterioration of rice and that the cart hire of Rs 4/- per bag was due to the season of the year in which they were transported i.e., monsoon when very high rates prevail in Sorab

The Sheristedar Mr. Venkata Rao explains as follows:-

1. that the bags used to be taken on account as containing 90 seers on the Kothwal's word who was usually sent to Shimoga for the consignments; that in the absence of invoices from the District Depot they had to depend on the Kothwal

2. that the entire stock was in the charge of the depot clerk and that the Amildar supervised the operations when at Head - Quarters

that the stocks were checked once a month by the Amildar.

5 Of the charges made out against this depot by the Sub Division Officer and the Comptroller No: 1 of the latter is the same as No: 1 & 2 of the former, while the abnormal wastage mentioned in charge No: 3 is included in the total wastage mentioned in the Sub Division Officer's objection No: 3. There are thus in effect only eight charges against the Depot. These are dealt with one by one as follows:-

(a) <u>Shortage of 0.39 pallas in consignments 3 &4:-</u> This being a small amount may be allowed to be written off.

(b) Short entry of 7.45 pallas in consignments 7,8,10:-

This could not have been due to a genuine mistake as the Choristedar tries to make out, since, although printed invoices were not sent (up-to November), the quantity of rice was invariably written on the back of the Taluk Yadi sent with the Kothwal. Moreover it was usual for the person in charge of the Depot to measure out a few sample bags to make sure that no grain was pilfered on the way and if this had been done the mistake would have been easily found out. Moreover the bags were weighed out into uniform quantities and not measured out by hired measurers in Shimoga. Both the Amildar and the Choristedar seem to have left all these operations to the Depot clerk and these mistakes, if mistakes they are, must have been the result.

(c) Wastage of 14.50 pallas written off from time to time:- No specific quantity of rice was given to the Depot clerk for retail sale on any day and the general practice throughout seems to have been to accept the clerk's word regarding the sale of rice. As observed by the Sub Division Officer, the opportunity for profit offered by such a system, may not have been neglected. The total stock during the disposal of which this wastage is claimed comes to 424 pallas. About three per cent of this sum i.e., 12.72 pallas may be allowed as wastage and the balance of pallas 1.78 collected from the officials.

(d) Omission of 0.60 pallas from account due to a mistake: This has been since recovered from the depot clerk.

(e) 90 seers of broken rice discovered in the whole rice consignment and taken on account in the broken rice account:-

This does not call for any action.

(f) Short entry of 2.52 pallas in the consignment of broke rice:- The same causes must have contributed to this discrepa

as led to be short entry of whole rice consignments Nos. 7,8 & 9. This, the taluk officials must make good.

(g) 11 pallas of rice kept apart as spoilt out of a consignment of 370 bags:- It is seen that the total quantity of bad rice in the Depot when the Sub Division Officer inspected it in May was 11 pallas 45 seers. This must have been the accumulated quantity of all the consignments.

(h) Exorbitant cart hire of Rs 4/- paid on every bag for carting from Shimoga to Sorab:- It is a fact that in Sorab, during the season when this cart hire was paid i.e., in August, rather high rates are demanded by cartmen. At this distance of time it is difficult to investigate this matter and see whether the vouchers taken were above suspicion.

6 In conclusion, the loss occassioned to Government by short entry in the consignments of whole rice and broken rice is due to gross negligence on the part of the authorities concerned; while the loss on account of wastage was due to lax supervision and consequent opportunities for fraud offered by the system. The Amildar, Sheristedar and the depot clerk are jointly respons ible for the irregularities and should make good to Government the total loss as detailed above in the proportion of ½, 1/3, to 1/6th. The quantity to be made good and the equivalent in price are given below:-

	Quantity.	Value.
On account of short entry of whole rice ...	7.45 P.	165- 9- 0
On account of wastage. ...	1.78 P.	39- 9- 0
On account of short entry of the broken rice consignments. ...	2.52 P.	36- 0- 0
	Total	241 2 0

Mr. T. K. Lakshmana Iyer Amildar to make good ... ... Rs 120- 9- 0

V. Venkata Rao, Shanistadar to make good ... [illegible]

The clerk who should file abstract of wastage ... [illegible]

Total [illegible]

The retail price of rice and broken rice in Sarah is taken to be 4 seers and 7 seers a rupee respectively for the purpose of calculation.

Deputy Commissioner,

Ganjam District.

Office Note.

On 7th February 1920. the Deputy Commissioner while on tour to Salak inspected the grain depôt and observed a discrepancy regarding the balance of rice in stock between the figures of the Salak depôt and those in the District Grain Depôt. A comparative Statement of the different consignments was then prepared and the matter was referred to the Sub-Division officer, Lajar for inquiry vide No. letter no. A/1 dated 12th March 1920. The Sub-Division officer went into a detailed enquiry about the receipt and disposal of stocks, the general practice followed in regard to the checking of consignments and the writing off of wastages. The result of his inquiry is briefly summarised as follows. According to the District depôt accounts, 611 bags had been despatched to the Salak depôt containing in all 558 pallas and 80 seers up to the end of November Satisfactory account was forthcoming in the Salak office for 534 pallas and 96 seers. ~~as per~~ the difference to be accounted for was thus 23 pallas 84 s as

Lists noted below:—

(1) Shortage in Consignments 3 & 4 = 0.39 V.

(2) " on account of Short entry regarding Consignments 7, 8, 9. } 7.45 Pallas

(3) Wastage written off from time to time } 14.50

(4) Excission from account due to a mistake } 0.60

(5) Broken rice discovered in the whole rice - Consignment 2 taken on account in the account } 0.90

In November 1919 the accounts of the depôt were audited and in the report made to Government the Comptroller touched upon the following objectionable items regarding the shortage in his letter no. F 139-141 dated 5th April 1920.

I. Difference between the accounts of the two depôts regarding Consignments 1, 2, 3 & 4 } 7.84 Pallas

II Ditto. regarding Broken rice } 2.52

III Unaccounted wastage claimed up to the end of March } 3.07

IV Rice kept apart as 11 Pallas
Spoiled from a Consignment
of 370 bags.

V Exorbitant cartage paid - Rs 4/- per bag.

Considering the unsatisfactory manner in which accounts were kept in the Depôt, the Comptroller thought it was a matter for consideration why personal liability should not be enforced and the loss recovered from the parties responsible

A word is necessary regarding the location of the Depôt, the general conduct of business, and supervision. The Sub-Division Officer in the report referred to above writes that the bags were sometimes kept in an exposed place in the taluk office for want of accommodation; and that the usual place of stocking, in the Court room, was infested by rodents; that the Depôt-clerk was left in practically uncontrolled charge of the operations. He not only wrote the accounts but conducted the sales. No account was kept of individual sales and the entire stock was practically in his charge. His operations

were checked only when the consignment was exhausted, & in the case of large consignments once a month. Up to November the manner of sending consignments from the District Depôt was to weigh out the bags in the presence of the Taluk official & Retail Seller for them and to write the invoices on the Taluk Radio indenting for the rice. The District Depôt officer was invariably present during the operation

4. In June 1920 the explanation of the then Amildar Mr. T.K. Lakshmana Iyer was called for as well as that of Mr. Venkata Rao, the Taluk Shanistedar, upon all the points mentioned above.

The Amildar's explanation which was received in July is very general to the effect that as soon as the Food Operations came into working he made the Shanisteder responsible, that he could not give proper supervision on account of outdoor work for long periods, that the wrong entry regarding Consignments 7, 8 and 9 (see iii above) was a matter of detail for the depôt clerk to explain, that shortages in the bags

received. Must have been due to the
of Rumoja whoare jeenerally a Swindling class.
that Mr. Venkata Rao should be able to explain
the wastage of 14½ pallas (vide item (3) above).
He goes on to say that the vigour of the walwal
climate is responsible for the abnormal
deterioration of rice and that the cartage
of Rs 4/- per bag was due to the season of the
year in which they were transported i.e
monsoon when very high rates prevail in Sarab.

The Sheristedar Mr. Venkata Rao explains as
follows:-

That the bags used to be taken on
account as containing 90 seers on the
Kotwal's word who was usually sent to
Rumoja for the consignments; that in the
absence of invoices from the District Depot
they had to depend on the Kotwal.

2. That the entire stock was in the charge of
the depot clerk and that the Amildar supervised
the operations when at head quarters.

3. That the stocks were checked once a
month by the Amildar

5 Of the charges made put against this depôt by the Sub-Division Officer and the Comptroller No. I of the latter is the same as no. 1 and 2 of the former, while the abnormal wastage mentioned in charge no. III is included in the total wastage mentioned in the ~~Deputy Commissioner's~~ S.D.O's letter No. 3. There are thus in effect only 8 charges against the depôt. These are dealt with one by one as follows:—

(a) Shortage of 0.39 gallas in Consignments 3 & 4:—

This being a small amount may be allowed to be written off.

(b) Shortage of 7.45 gallas in Consignments 7, 8, 9.

This could not have been due to a genuine mistake as the Checkers have to make out, since, although printed invoices were not sent up to November), the quantity of rice was invariably written on the back of the Kaluk Zadi sent with the Mistral. Moreover it was usual for the person in charge of the depôt to measure out a few sample bags to make sure that no grain was pilfered

on the way and if this had been done the
mistake would have been easily found out.
However the bags were weighed out into uniform
quantities and not measured out by hired
measurers in Shimoga. Both the Auditor and
the Sheristedar seem to have left all these
operations to the depot clerk and these mistakes,
if mistakes they are, must have been the result

(c) Wastage of 14·50 pallas written off from time to time.

No specific quantity of rice was given
to the depot clerk for retail sale on any day and
the general practice throughout seems to have
been to accept the clerk's word regarding the
sale of rice. As observed by the Sub Division
Officer, the opportunities for profit offered by
such a system may not have been neglected.
The total Stock during the disposal of which this
wastage is claimed comes to 424 pallas.
About three percent of this quantity i.e 12·72 pallas may allowed as wastage
and the ~~ex~~ balance of pallas 1·78, collected from the officials.

(d) Omission of 0·60 pallas from account due to a mistake.

This has been since recovered from the

depôt clerk.

(e) 90 Seers of Broken rice discovered in the whole rice consignment and taken on account in the Broken rice account.

This does not call for any action.

(f) Short entry of 2.52 pallas in the consignment of broken rice

The same causes must have contributed to this discrepancy as led to the short entry of whole rice consignments no. 7, 8, and 9.

(g) 11 pallas of rice kept apart as spilt out of a consignment of 370 bags.

It is seen that the total quantity of bad rice in the depôt when the Sub-Division Officer inspected it in May was 11 pallas 45 Seers. This must have been the accumulated quantity of all the consignments.

(h) Exorbitant Cart hire of Rs 4/- paid on every bag for Carting from Kimoja to Saab.

It is a fact that in Saab, during the Season when this cart hire was paid viz in August, rather high rates are demanded by

Cartmen. At this distance of time it is
difficult to investigate this matter and see
whether the vouchers taken were above suspicion
or not.

In conclusion, the loss occassioned to
Government by short entry in the consignments
of Whole rice and broken rice is due to
gross negligence on the part of the authorities
concerned; ~~and will be made good by the~~
~~Receivers and the Auditor in the proportion~~
of while the loss on account of wastage and on
lax supervision and consequent opportunities afforded
offered by the system. The auditors, the receivers and
the Depot clerk are jointly responsible for the
irregularities and must should make good to
Government the total loss as detailed above
in the proportion of ½, ⅓ to ⅙. The Govt
to be made good and the equivalent price, also given
below.

On account of short entry of Whole rice = 7.45 paddy. 16
On acct of wastage = 1.78 paddy. 3

On account of short entry of the Broken rice consignment = 2.52 paddy. 36

246

Annexure

Mr T.K Lakshman Aiyar to make good Rs 120-9-0.

Mr Venkata Rao ... Sheristadar -- Rs 80-6-0

Sheikh Aziz the Chief Amin Rs. 40-3-0

Total 241-2-0.

The retail price of whole rice and broken rice in Sorab is taken to be
6½ seers & 7 seers a rupee respectively for the purpose of calculation.

Chandrasekhara

For Deputy Commissioner,
Shimoga.
15/10/20.

The Deputy Commissioner

Shimoga.

With reference

dated 12th June 1920, requiring

explain certain points in connec

with the work of the Talak fa

at Sorab, I beg to state as f

2 It is now quite 6

since I left Sorab & without office

diary book and other references which

would be available at Sorab, I find

it very inconvenient to submit a very

satisfactory report. In fact, it is

my singular misfortune to have

been transferred to a very distant

place from Sorab.

As soon as the train depot arrangements came into existence, I made the Subordinate responsible for the municipal work and gave him the clerk working at the Taluk office for the work. The Subordinate is an officer who had worked for 20 years in a number of Taluks and as Head Clerk in a Sub Division office; and the clerk was well acquainted with English & was otherwise also a good accountant and working hand

4. Sorab is a Taluk that has not been subject of the kind experience in 1918 for 50 or 60 years and the suffering was intense in the Anavatti Hobli, which is very difficult for communication in the monsoon season. The nearest route is via Kuppagadde

but the Dandawatte comes on the way unbridged and is impossible to ... for long periods of time in the ... season. Another route is ... Kiralkoppa. Here also, the last 3 miles before Kiralkoppa is reached ... greater part ... veen Kiralkop ... difficult for ... valth is ... ng. The ... area is par ... ly ... It is unde ... come to ... gh the assist ... availed of f ... behind. Re ... inspections in the Anuradhapura Hobli and the grant of Takkasi lands naturally entailed my absence from Coral for a large number of times for long periods, and I could not myself give as much attention to the Depot work, as I find it possible to do

in a more favourably situated
Taluk like Chikballapur. All the same,
I was paying as much attention as
possible to the Depot work, whenever
I was at Head quarters.

5. (1) The entry of 90 lbs
as the quantity in each bag, with
92 lbs was the actual quantity
put in is stated by the District Depot
This is a matter of detail, which
Mr. Venkata Rao the Overseer in the
Chik Karanlengar could be asked to
explain. As regards the wastage,
I beg to bring to notice the fact that
I had applied for larger quantities
of rice being sent to Sorab in the
earlier months of April and May, 44,
when there were greater facilities for
transport and for taking delivery with
greater care. But my humble request in

such an important matter was not complied with. Conditions in Shimoga become very different in the monsoon season from what they were in the drier months of the year. The Kotwal is the man who had travelled much and could do work at such a distant place as Shimoga. He was alone at Shimoga and what sort of delivery he could take, it is easy to imagine. The hired measurers in Shimoga are an inferior Canarese class: they are adept measurers and it is a notorious fact that they always manage to put into the bag lesser quantities than what they are presumed to have measured. It would have been perhaps better if an additional man sent to Shimoga along with the Kotwal, but in an office where work had grown tighter than usual

There were no hired measurers. The bags were weighed and then delivered usually in the presence of the Dept. officer
SNR

and men up to mark could not be secured for vacancies. It was not possible to spare a man, especially as it was the rainy season and cost of living was then quite abnormal. I am quite certain that there could have been nothing wrong after the bags were actually loaded in carts & marched towards Korad. The Kolekal could well explain these matters, if an opportunity be afforded to him.

6. (ii) The wanting 14½ pals as wastage. Sri Venkata Rao, who is on the spot will be able to explain this matter.

7. (iii) Issue of 16 bags - 5 given on credit. There was originally an idea to have a branch depot at Anvatti, but this was abandoned

as There were not sufficiently reliable people, who could be depended upon to do the work. But as on one occasion, the people on that side were hard up for food grains, this quantity was sent with sufficient gaurantees for the recovery of the value and for sale at the proper

i-e Union Mr Anderson's name which

Soon afterwards, Struck that such practice should be in vogue were received & there were no more issues on credit. I may be permitted to state that just about this time, Burma rice of the value of over 1000 Rs had been issued on credit to one Kuppur Shanboga Ramanna from the District Depot, and the price was recovered from him later on with some effort.

8. Next as for the remarks of

the Comptroller.

"i) It is a fact that when I heard that shortage was noticed in one or two bags, I got a number of other bags measured before me, and they were all found to contain less rice than what they were said to contain. About this time, I had orders to hasten up the Taluk Jamabandi work and get the accounts ready for the Huzur Jamabandi. There was also the necessity for me to go off to the Jog falls on special duty in connection with the Viceregal visit and soon after return from the Jog falls, there was the Huzur Jamabandi soon after this, & got my orders of transfer from the Coorg Taluk. Mr Venkatarao will be able to explain the reason for the delay in sending up the report."

9 - Cost of 3·07 pallas claimed as shortage. Though the bags were

weighed at time of delivery, some part of the rice in many bags had become so ~~many bags~~ many lumps of rotten rice, due probably to exposure to the rain and the damp air in the Malnad, both when kept at Shimoga & in transit from Shimoga to Sorab on what is only an apology for a road in the monsoon season, a distance of 55 miles.

10 Out of bags received in August & September 1919, 11 pallas were set aside as damaged, unfit for consumption.

The vagaries of the Malnad climate accounts for this deterioration - I do not know when the bags sent to Sorab were received in Shimoga - where and how they were preserved till delivery to the Sorab Kotwal. It is a notorious fact that the road between Shimoga & Sorab is one of the worst in this State

Between Bowlanga & Shiraz
there are ruts of a very dangerous
kind and it required the combined
efforts of all the cartmen to cross bad
bits of the road Between Shahzpur
and Udgani again there are long
stretches of mire, the crossing of
which has been the despair of laden
carts. Again, the first few miles
of road between Kirakotta and
Sorab were also in a wretched
condition - Naturally the famished
bullocks which were hard up for feed
in this year took 5 or 6 days to perform
the whole distance in rain and wind,
and the bags ought to have suffered
again on account of the exposure -
Even at Sorab, I was not given the
rent of for a separate building to
keep the rice in. In the Taluk Office,
the bags had to be kept in the available
space - there too, the rice was kept

exposed to the damp weather until
the rice-bags could be completed or
disposed of

Carthire of ₹4 Rs per bag

The chief point that I would bring
to notice in this connection is that
in the early portion of the year 1919,
there were no employers of labor for
want of funds &c; and bullocks
were kept by the owners without
work. Although cattle fees
costly, people were thankful
anything they could get to hire
There was a large traffic.
export of timber from the
Eiralkotha to Shimoga. The
Economic Superintendent
Officer with coal influe
Shimoga and he could have
worked till such returning carts
were available without inconvenience

In the conditions that obtained since the monsoons set in in 1919, it would have been easy to secure returning carts at a cheap rate. But when the rains began the whole aspect of affairs changed completely. The monsoon commenced rather late and people were in haste to do the ploughing and other agricultural work, after their bitter experiences in the previous year, and bullocks had deteriorated much on account of the difficulty to secure fodder and the grain quite necessary for feeding draught animals. The road from Shimoga to Sorab is one of the most wretched ones in the State and the famished bullocks took 5 or 6 days to perform the distance. All these facts were brought to my notice then and there.

Shreedhar Rao Venkat Rao may be

able to say why he did
more satisfactory cor
I had seen these carts
were coming - Only ab
per cent were laden w
great majority of them
bags and there were
carried only 4 bags a
the season, the costline
and provisions and
wretched condition of the road
along with the urgency there was
for the supply of rice to the popu-
-lation of the whole Taluk the
cart of Rs. 3-10-0 (this is the cartage
per cart taking Rs 899 as the hire for
251 bags) may well be considered
to be fair

Dorab is a Taluk that has
been almost always yielding a good
rice-crop. The crop of the year 1917
was rather disappointing & the

kers.
they
or 15
ge. The
ed 5
that
residing
dder
ently

average for the whole taluk was about 8 or 10 Annas. This crop was enough for paying the government assessment & for the maintenance and cultivation expenses for the following year 1918. The crop in the year 1918 was entirely a failure and the people of nearly the whole taluk found themselves in great difficulty for paying the government assessment, for their maintenance and for the seed and other items of expenditure necessary for cultivation in the following year. Government graciously granted half remission in a large number of cases, but still even the other half of the assessment could not be paid up by the ryots on account of losses in many instances. As the collections were quite disappointing, notwithstanding my best efforts in this direction, I had stringent orders worked on basis of being reduced

and ruly dealt with.

Strenuous co-ercive steps taken.

against defaulters there

were numerous sales w on

account of the high estim value

of the lands had to be co cted

by myself in person - was

moreover an amount 7,000 R.

sanctioned for Takkavi lo with

strict orders to dispose o dications

without delay. This also ailed

my travelling to distant portions

of the Taluk. The Sagar Sub Division

Officer had also to travel in the

Taluk fo nt 8 or 10 days every

month count of the

Upnatro d I had to a

visit to the neighbouring British

territory markets of Siddapur.

Banavasi, Chikkeri &c In short

I had very much more Generation work to do in this ~~Talak~~ exclusive Talak resulting in my long and frequent absence from Head quarters during the latter half of the year 1919.

On account of such unavoidable absence necessitated by Government work and circumstances, entirely beyond my control I was not able to stop at Head quarters and pay more attention to the work of the Food Depot. - As I was moving out on account of more important work and as the Depot work was attended to by the Staff of the Taluk next in responsibility to myself. I beg that the rules as regards personal responsibility may not be enforced against me, in the circumstances set forth in detail in this explanation.

I beg to remain, Sir,
Your most obedient servant.

Khan Bahadur, Asst. Collector

Particulars of -

Date	No. of bags	Palla		Rate per Quintal	Le								District Depot Account (cost)			Acco	
					Q.	S.	Q.	S.	Q.	S.	Q.	S.	Rs	as	p	Q	S
19.4.19	15	15	0	Rs 5½	0	45				45	14	58	264	7	7	14	55
14																	
8.5.19.	53	47	70	do		26¼				26¼	47	43¾	862	7	8	47	43¾
4																	
42																	
13																	
20																	
21																	
4.6.19	65	58	50	5	1	14½					57	35½	1147	1	7	56	35½
9																	
1.7.19	48	43	20	do							43	20	864	-	-	43	20
24-6																	
2.8.19	12	10	75	do							10	75	215	-	-	10	75
11.8.19	203	182	70	do							170	74¾	3414	15	1	170	74¾
4.9.19	17	15	30	do							15	30	306	-	-	16	30
12																	
8																	
6.9.19	138	124	20	do	3	60½					113	27¾	2265	8	8	13	43¾
31-8																	
Total	611	550	96	-	45	10	11	47	26	27	524	69	10286	6	1	424	25
Deduct bags of Mun rice used.	1		90														
	610	550	6														

Realised Sale	Amount sent									
	Amount		R.T.R. Date & No.	Amount		Balance Amount to be sent		Amount of Stock leftover		
	Rs	as p		Rs	as p					
306	5	0	13.5.19	272	10	6				100 Seers each Bag
948	12	-	19.5.19	867	4	9				90 "
1042	10	6	4.7.19	2188	9	7				90 "
1262	9	6	18.8.19	769	5	1				90 "
1080	-	-	17.9.19	1200	-	-				90 "
268	12	0	6.10.19	1000	-	-				90 "
428	11		8.10.19	400	-	-				90 "
382	8	0	31.10.19	900	-	-				90 "
335	13	-	18.12.19	878	6	9				90 "
9816	1	-	-	8476	4	8	1810	-	2010	8 0

Rs. P.
80-42 Balance on hand.

Copy

Srinivasulu
Deputy Commissioner
Chittoor District

(P) A. Krishnaswami Rao.
Assistant Secretary.

Total Shortage is 34-70 ¾ - Bad Rice said to have been received by the Taluk as shown
per the Taluk Statement is 11 pallas and 17 bags. One bag of broken rice is said to have
been received by the Taluk depôt along with the aforesaid whole rice consignments.

Broken Rice

36/90	32	40	-	28	80	-	3	60	498	7	4
16/90	14	40	-	13	80	-	-	60	221	8	7
52	46	80	-	42	60	-	4	20	719	15	

Total Value Rs. 719-15 @ 6½ Secs. do

(Sd) G. Sundaram
Deputy Commissioner
Ramnad District

Copy

V. Sundaram Pillai
Deputy Commissioner
Ramnad District

Dated 11-6-1920.

Comparative Statement re. the Food Supply Account of Sarab taluk.

No.	Date of Issue from the District Depôt.	No. of Bags.	Quantity Pallas	Quantity Seers	No. of bags received by the Sarab Taluk Depôt	Quantity said to have been received by the Sarab Depôt. Pallas	Quantity said to have been received by the Sarab Depôt. Seers	Shortage or Difference between No. 4 & 6 Bags.	Shortage or Difference between No. 4 & 6 Pallas	Shortage or Difference between No. 4 & 6 Seers	Value of the Stock sent from the District Depôt Rs	as	p	Name of the person who took food-grains from the District Depôt	Account received from the Sarab Taluk R.T.Rs. Date.	Account received from the Sarab Taluk R.T.Rs. Account Rs	as	p
1	2	3	4		5	6			8		9			10	11			
1	14.4.19	15/100 Srs.	15	00	.	14	55	.	.	45	272 @5½	11	8	Colcerk Seetharamiah	21.5.19	272	10	6
2.	4.5.19	53/90 Srs.	47	70	.	47	43¾	.	.	26¼	867 @5½	4	4	Thoreal Clerk Bezwada	22.5.19	867	4	9
3.	20.5.19	50/90 Srs.	45	00					1	92½	818	2	10	Do	14.7.19.	2188	9	7
4	21.5.19	10/90 Srs.	9	00		52	7½				163	10	2	Do	24.9.19.	1200	-	-
5	9.6.19	65/90 Srs.	58	50		56	75½		1	74½	1170	-	-	@5 Seers per rupee. Do	19.10.19.	1000	-	-
6	24.6.19	48/90 Srs.	43	20		43	20				864	-	-	Do	Do	400	-	-
7	5.8.19	215/92 Srs.	197	80		181	49¾		16	30¼	3956	-	2	Do	10.11.19	900	-	-
8	27.8.19	17/92 Srs.	15	64		15	30		.	34	312	12	9	@5 Seers per rupee. Do	18.12.19	878	6	9
9	31.8.19	138/	126	96	.	113	27¾	.	13	68¼	2539	3	2					

To

The Amildar of

Sorab Taluk.

Respected Sir

With reference to the Sugar Sub-Division officer's order of the 8 instant regarding the arrangements made in the ware Depot for checking &c of the Rice received from the District Depot I beg to state as follows:—

In accordance with G.O. [illegible] 11.38

Dated 19-3-20 one clerk on Rs 15/- a measures on Rs 10/- were entertained the Depot

The Kotwal of the Sorab Travellers Bungalow was deputed to bring the Rice from Shimoga. The bags that were received were not beyond the capacity of the day they were received as it was not possible to measure all the bags on the same day as their number was large. The bags used to be counted and taken into account at 90 Seers per bag in accordance with the Kotwal's report as neither invoices nor bills were being received along with the consignments.

Submitted to the Sub Division officer Sagar. Ullinavanda Bheemaiah 11.4.920

G.O. dated 6/67

The same thing was being repeated inspite of requesting from time that invoices should be sent invariably along with the consignments. In spite of these reports no invoices or bills were received and we had to be guided by the hot wash [illegible]

2. For want of sufficient accomodation the consignment of rice was being stocked in the Amildar's court hall and in the inside Varandah of the Taluk office. The entire stock of rice used to be in the custody of the Depot clerk. The Depot clerk used to attend to the daily issue of rice to the people and used to give the amount received to be kept in the Treasury in the evening. The issue of rice was being supervised by the Amildar while he was in Headquarters and he used to sit in the Varandah during the Amildar's absence. I was also generally entrusted with work when-ever the Treasury work permitted me to do so. Apart from this there was no other arrangement made for it.

3. The stock taking of Rice was generally being done in the first week of every month. The Amildar used to check the stock in the first week of every month and verify the actual stock with the Depot accounts and strike the wastage while sending the Verification Statement during the first week of the month.

I beg to Remain,
Sir,
Your most obedient Servant

Sorab
10-1-22

G.R.S. VI-711

SUBJECT.....

Diary No. of letter replied to.....

Section MV
File No. 6 19
Serial No. 411

General and Revenue Secretariat

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue..... 15/11

Signed by..... M BVL

Read—Letter no 4257 dated 23/3/20 from the Food Controller forwarding copies of a D.O. letter and its enclosures from the Dy. Commr Shimoga, regarding certain suspected irregularities in the accounts of the Soraba Taluq Grain Depot and stating that a further report will be sent as to the result of the enquiry by the Sub Divl Officer Sagar.

Order Thereon—No.

Letter no. C 22 dated the 25th Oct 1920.

May this be

i Printed ?

treated as a standing order ?

published in the Gazette, English Part ?

translated ?

placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Date (4)
11/11.

by the Food
Controller, furnishing
the final report
referred to in the
letter read above -
and proposing
that the loss
incurred to the extent
of Rs 2841-2-0, on
account of irregularities
in the Sorab Taluq Office, may be recovered
from the then Amildar
the Sheristadar and the
Clerk who kept the
account in the proportion
of half, one third and
one sixth and with a
censure and warning
be communicated to them,
or otherwise

List of enclosures.

7974

The proposals of
the Food Controller to
recover the sum of
Rs 241-2-0 as suggested
above is approved.

Govt also direct that
their censure and
displeasure be
communicated to
the then Amildar (Mr. T. K. Lakshmanaiyer)
and the Sheristadar (Mr Venkatarao).

W.H.S.
10.11.20

Copied by

Examined by

WD 1744—GPB -30,000 -17-3-1[illegible]